

FEB 07 '08

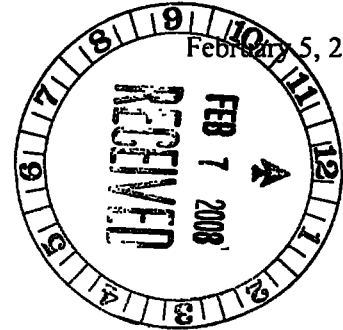
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SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

Mr. Vernon Williams
Surface Transportation Board
395 E Street S.W., Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated January 28, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 26690.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Sundance Products Group, LLC
1425 Candler Road
Gainesville, GA 30507

A description of the railroad equipment covered by the enclosed document is fourteen (14) 5851 cu. ft. lined plastic pellet covered hopper cars; having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(SUPG004)

ASSGN. NO.: SUPG004

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 28th day of January, 2008 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Sundance Products Group, LLC, a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 30, 2001, as assigned, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 26 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of January 1, 2008, and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR
 Title: VICE PRESIDENT SALES & MARKETING

By: Susan Grokulska

Name: SUSAN GROKULSKY
ASST. DIRECTOR OF
 Title: DOCUMENTATION

Executed on this 28th day of January, 2008

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 28th day of January, 2008.

Georgia Freiburger
 Notary Public

My Commission Expires:

5-2008
 (Notary Public)



LESSEE:

SUNDANCE PRODUCTS GROUP, LLC

ATTEST:

By: [Signature]

Name: Jeff Fricks

Title: CFO

By: _____

Name: _____

Title: _____

Executed on this 23 day of January, 2008

[CORPORATE SEAL]

STATE OF GA

COUNTY OF Hall

I, Perla Jurado, a Notary Public of the County and State aforesaid, certify that Jeff Fricks personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23 day of January, 2008

My Commission Expires:

(Notary Public)

[Signature]
Notary Public
PERLA LINDA JURADO
Notary Public, Hall County, Georgia
My Commission Expires September 23, 2008

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Fourteen (14)

DESCRIPTION OF CARS: 5851 cu. ft. lined Plastic Pellet Covered Hopper Cars with pneumatic gates and round hatch covers and 286,000 GRL.

CAR NUMBERS:

FURX 870003
FURX 870010
FURX 870011
FURX 870021
FURX 870028
FURX 870030
FURX 870047
FURX 870076
FURX 870079
FURX 870082
FURX 870144
FURX 870442
FURX 870530
FURX 870539